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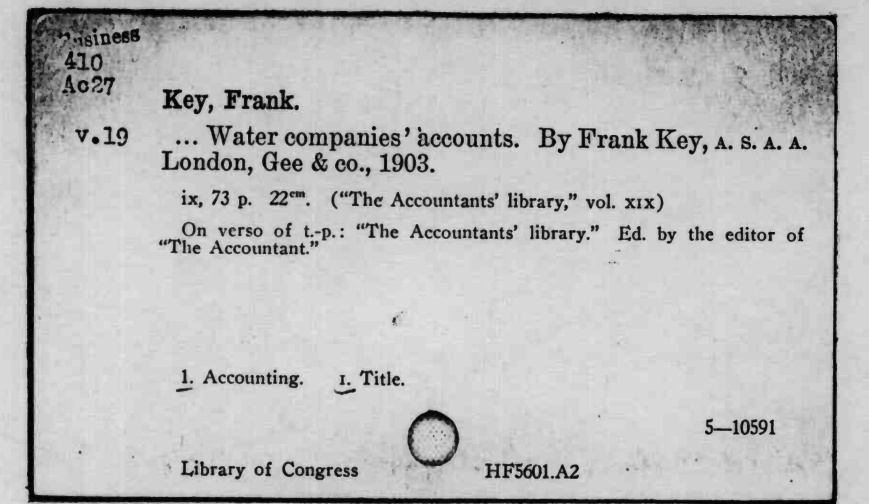

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BY

FRANK KEY, A.S.A.A.

LONDON:

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THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less

a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts" a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic "Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

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Arrangements for dealing with other subjects are now in progress, and the Editor wishes to add that he will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,
London, E.C.
August 1902.

WATER COMPANIES' ACCOUNTS.

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INTRODUCTION.

WATER COMPANIES, like certain other Parliamentary companies constituted for the purpose of undertaking public works, are required to state their accounts somewhat differently from other undertakings. The system they are required to adopt is known as the Double Account System, the distinguishing feature of such system being that all moneys expended in the construction of the works for which the company was called into existence should be shown in an account separate from the General Balance Sheet; it being required by the Legislature that all capital raised by the company should be expended only on such works. The receipt and expenditure of capital are carried to a Capital Account, and the balance only of such account is transferred to the General Balance Sheet.

Before dealing with the system of accounts, it will be necessary to consider briefly the basis of charges and the sources of a company's revenue. Broadly speaking, the revenue of a company may be said to fall under four heads, viz.:—

(1) Supplies for Domestic purposes.

(2) Supplies for Trading and other purposes by Meter.

(3) Supplies to Shipping.

(4) Temporary supplies for Building purposes.

The basis of its charges may be as follows:—

Supplies for Domestic Purposes.—

The charge for domestic supplies will depend upon the Parliamentary powers of the company, and also whether the district supplied be by gravitation or pumping; but, speaking generally, a rate is charged on the rent or rateable value of the house supplied.

Supplies for Trading and other Purposes by Meter.—

Such supplies are afforded upon terms arrived at by agreement, and in many cases subject to a fixed minimum quarterly payment, for which a given quantity of water is allowed.

A charge is also made for hire of meter.

Temporary Supplies for Building Purposes.—

These are temporary supplies by means of a special connection fixed for the convenience of a builder; and the charge for such is made the subject of an agreement between the builder and the company.

Supplies to Shipping.—

These are supplies to steamers from a hydrant at the docks. A portable standpipe through which the water passes contains a meter, the register of which is taken by the attendant turncock, and returned by him to the company's offices.

In addition to the above sources of revenue there will be many which are common to all classes of undertakings—such as Dividends on Investments and Rents from property owned by the company—but, as these are not peculiar to water companies, they need not be dealt with here.

WATER COMPANIES' ACCOUNTS.

CHAPTER I.

METER AND GENERAL RENT LEDGERS AND BOOKS SUBSIDIARY THERETO.

LEDGERS.

In a large concern it will be found necessary to sub-divide the Ledgers into districts, each Ledger clerk being responsible for a Ledger covering a specified area. Suitable forms and rulings are given on pages 3 and 4, and it is here proposed to briefly describe the meaning and usage of the various columns and headings.

General Rent Ledgers.—

These Ledgers should be ruled in tabular form, covering a period of about four years, as the clerical labour involved in opening a new Ledger is very considerable. Each page should be headed with the name of the street or road, and the names and details of houses supplied in consecutive order in the column provided for the purpose. At the extreme left of the first year's ruling are columns showing the arrears brought forward from old Ledger, and the subsequent receipt thereof. The fourth column is for the folio of the old Ledger, or, in the case of a new supply, the folio of the "Laid-on Book," from

whence the name and detail of supply are taken. After the name and detail are columns showing the annual rent chargeable, and whether received in cash or written off as bad or void. With regard to bad debts and voids, it will be necessary at balancing period to go through with the collector all the amounts which are overdue and uncollected, either by reason of the house being void for one or more quarters, or the debts being considered bad; and any such items must be entered in a book ruled for the purpose, certified by the collector as being bad or void, and posted in the Ledger under their respective headings. It sometimes happens, owing to various causes, that a sum is collected over and above the amount debited—as, for instance, an increased rateable value, and a consequent increased water rent made by the district collector during collection. In these cases the best plan is to carry the difference into the "Deficiency" column in red ink, in contradistinction to an allowance.

"Deficiencies" arise as follows:—

When a connection is made, the first year's charge, unless connected on 1st January, will be for a broken period, but the total annual rent must be debited through the "Laid-on Book" (p. 7), and the difference or deficiency credited through the Deficiency column of "Laid-on Book."

A suitable form for this Ledger is given below (Form No. 1).

At the period for balancing the books, which varies in different companies, these Ledgers must be totalled in pages and summarised on sheets ruled for the purpose, the grand total of the "Received," "Bad," "Void," "Deficiency," and Arrears columns agreeing with the total of "Annual Rent" and "Arrears brought forward" columns.

The method of treating the figures in the General Ledger is exemplified in Appendix p. 37.

Form No. 1.— GENERAL RENT LEDGER.

| 1900. | | |

Form No. II.— METER RENT LEDGER.

Allowance.....Gallons Rate per 1,000 Gallons for Water used beyond Allowance.....

Domestic or Trade—W.C.'s .. .. .. Baths .. .. .. Name.....

Rent of Meter .. .. Address.... .....

Agreement No..... Per quarter

Date	Meter Exchange Book Folio	Meter Size	Meter Number	Register	Supplied since last Inspection: Domestic or Minimum Allowance	Supplied since last Inspection: Trade and Excess of Minimum	Rate per 1,000 Gallons	Amount: Water Rent £ s d	Amount: Meter Rent £ s d	Folio C.S.	Received £ s d	Allowance £ s d	Bad £ s d	Remarks

Meter Rent Ledger.—

In practice it will be found most convenient to have these Ledgers kept in the form given above (Form II.), having a separate page for each account. The tabular form is undoubtedly the best and simplest for the General Rent Ledgers; but the Meter Ledgers, being somewhat complicated and involving a deal of very necessary detail, require somewhat different treatment. And when it is remembered that the keeping of these Ledgers in tabular form would necessitate re-writing the whole of the names *and details* each year, when the form advocated will last from six to eight years, the advantage will be apparent. Referring to the form given, the details of the charge are entered in the space provided at the top left-hand corner of the page; for this charge an allowance of so many thousand gallons is usually made, all excess being charged for at a special rate per 1,000 gallons, or in accordance with a sliding scale. The second column of this page provides for the folio of the Meter Exchange Book, which is explained hereafter. At balancing period the totals of the columns of the various accounts should be summarised on sheets in the same way as the General Rent Ledgers, the balance of each account being extended into an Arrears column.

Meter Exchange Book.—

Meters require periodical testing and overhauling. The Meter Exchange Book records the particulars of all meters taken off and sent out. A form of such book is given on p. 6 (Form No. III.). The entries in this book are posted in the Meter Rate Ledger.

The name of the consumer from whom the meter is received, or to whom it is sent, is entered in the Meter Stock Book under the distinguishing number of the meter, thus giving a history of its movements.

Form No. III.— METER EXCHANGE BOOK.

RECEIVED											SENT OUT							
Date when Received or Returned	From whom Received	Meter		Register	Tested	Percentage		Folios		Remarks	Date	Where Fixed	Meter		Register	Folios		
		Size	No.			Slow	Fast	M.S.B.	M.L.				Size	No.		M.S.B.	M.L.	

SUBSIDIARY BOOKS.

Laid-on Book.—

The source from which the Meter and General Rent Ledgers obtain their initial entries is termed the "Laid-on Book," and, as its name implies, is a record of all supplies laid on, whether by meter or for ordinary domestic use. This book really serves much the same purpose as the Day Book in a trading concern, and in the same way as Day Books are, for the purpose of facilitating posting, sub-divided to cover certain periods, so it will be found convenient to have a separate "Laid-on Book" for each day in the week, thus giving the Ledger clerks opportunities for posting those books which are not in use on any particular day. This book is also the medium for posting into the Ledgers supplies that have been disconnected, and for crediting allowances or reductions on the rent originally debited.

It may be objected that it is somewhat unscientific to pass all these entries through one book, but in the writer's opinion the conciseness of the information afforded and the non-multiplicity of books are, apart from other considerations, sufficient excuse.

A ruling of this book is given on p. 8 (Form No. IV.).

The supplies disconnected should be entered in red ink to distinguish them.

Meter-takers' Books.—

Into these books are entered the register of the meters as taken by the Meter Inspectors on their periodical inspection, and thus form the basis upon which the debit entries in the Meter Rent Ledgers are founded. The books will be divided into districts. The form given allows for the register to be taken half-quarterly, for the purpose of constituting a check

Form No. IV.— LAID-ON BOOK.

Date	Collectors' Pocket Ledger Folio	Name of Landlord	Name of Tenant	No. of Houses	Street or Place	Rent	Particulars of Water Rent: W.C.'s Charged	W.C.'s Free	Baths	Supplies	Detail £ s d	Total £ s d	Rate Ledger Folio	Allowances or Deficiency £ s d	Remarks

upon the quantity of water used and the speedy detection of any waste (Form V.).

Form No. V.— METER-TAKER'S BOOK.

Place and Name / Name	Size and Meter No.	1900 Dec.	1901 Meter Index (in thousands) Mar.	June	Sept.	Dec.

It will thus be seen that the General Rent Ledgers obtain all their information from the "Laid-on Book," the original entry, showing the annual charge, being perpetuated in the Ledger from year to year, subject to any subsequent alteration passing through the "Laid-on Book," whereas the Meter Rent Ledgers obtain their initial information from the "Laid-on Book," and their subsequent debits are calculated according to the quantity of water used, which is arrived at after posting the Register of the Meter from the Meter Takers' Books.

Building Rent Day Book.—

This is practically a monthly summary of charges for building supplies extracted from the "Laid-on Book." The Building Ledger might, of course, be posted direct from the "Laid-on Book," but for various reasons, statistical and other purposes, it will be found desirable to utilise this book.

Ships' Rent Day Book.—

This book will be compiled from the Shipping Turncock's returns.

The Building Rent and Ships' Rent Ledgers are kept in usual Ledger form.

CHAPTER II.

THE COLLECTION OF THE COMPANY'S RENTS AND THE INTERNAL CHECK THEREON.

THE fundamental principles underlying a sound system of collection, combined with an efficient check thereon, are:—

(1) That the Collecting Staff be quite distinct from the Accountant's Department, the Ledgers of the latter providing in themselves an automatic check upon the former.

(2) That all moneys collected be paid into the company's banking account daily, such payments into bank being verified by Accountant or Cashier.

(3) That the company's printed form of receipt only be used for moneys collected, the counterfoils of such receipts being examined with the collectors' returns.

The collection will generally be divided into districts corresponding with the sub-division of the Ledgers (see *ante* p. 1). Each collector should be supplied with a Pocket Ledger covering his particular district.

The particulars of the *general* rents required by the collectors for purposes of collection will be obtained from the "Laid-on Books" (see *ante* p. 7), and when such particulars

are entered in the Collectors' Ledger the folio of such Ledger must be noted in the column of the "Laid-on Book" provided for that purpose against the particular entry involved. It will be apparent that as the General Rent Ledger keepers also post from the "Laid-on Books" an automatic check is thus obtained.

In the writer's opinion, the best method of recording the cash received from collectors is to enter the name, address, amount, and period in respect of which the money was collected on sheets ruled as on Form No. VI. The advantage of having separate sheets lies in the fact that they may be divided among the Ledger clerks for the purpose of posting, whereas if entered in a single book only one clerk can post at a time. Where nine or ten Ledgers are involved, the necessity for some such system is obvious. It will be found convenient to have these sheets totalled and summarised weekly, and posted into the Ledgers as soon as possible. The Ledger clerk, on posting each entry, must enter the letter of his Ledger in the column provided for that purpose. After each sheet is posted and checked, it should be dissected in accordance with the Ledger postings and entered into a Dissection Book (Form VII.). At the end of the year the totals of this book should prove the accuracy of the total cash postings shown by each individual Ledger. The totals only of the Cash Sheets will be entered in the General Cash Book. The sheets should be bound up into quarterly or half-yearly volumes.

The particulars of meter rents must, for purposes of collection, be taken direct from the Meter Rent Ledger. A different form of Receipt Book for meter rents should be used, so that they may be entered on separate Cash Sheets and kept quite distinct from the general rents, and similarly as regards building rents.

Form No. VI.— Sheet No.....

HILLSIDE WATERWORKS COMPANY.

ACCOUNT OF WATER RENTS RECEIVED BY JOHN BULL, COLLECTOR, in the Week ending 22nd November 1902.

COLLECTOR'S CASH SHEET.

Receipt Book No.	Receipt No.	Streets and Places	Of whom received	Arrears	Current				Payments in Advance	Ledger
					March	June	September	December		
				£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	

Form No. VII.—

DISSECTION SUMMARY BOOK.

Date	Collecting Sheet No.	Total Amount of Sheet	Ledger A	Ledger B	Ledger C	Meter Ledger No. 1	Meter Ledger No. 2
1902		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
Week ending 4th November ..	44						
" " 11th " ..	45						
" " 18th " ..	46						
" " 25th " ..	47						

It is most important that a close watch be kept on amounts returned by collectors as "bad" or "void." The method of treating these in the books is dealt with in Chapter I., and from the Auditor's standpoint in Chapter IV., and the methods there advocated might be advantageously employed with a view of checking same. It would be practically impossible to verify the whole of these, but various methods will suggest themselves whereby a few cases might be tested, which would have all the moral effect of a detailed investigation.

As regards Allowances, it should be a strict rule that none be made, except on the authority of the Manager, and that no allowance be passed through the Ledgers, except by an entry in the "Laid-on Book," founded on such authority.

CHAPTER III.

THE STORES DEPARTMENT.

INTAKE AND DELIVERY.

In a large undertaking, the value of stores passing in and out of the department may very easily amount during the course of the year to several thousand pounds, and the importance of a good system of accounting by the Storekeeper, under the supervision and audit of the Accountant, cannot be too strongly emphasised; and the writer has no hesitation in submitting a system which he has applied and found to work most successfully, combining three sound principles—viz., a minimum of clerical labour, concise and abundant information, and an efficient check.

In the first place, it should be an inviolable rule that no stores shall be issued for any new work, or maintenance of existing works, except by an order signed and issued from the Engineer's Department; and similarly, nothing shall be ordered without the sanction of a higher official than the Storekeeper.

Dealing then first with the intake of stores. On the receipt of goods, which will be accompanied by an invoice or weight note, the Storekeeper must compare same with order, check quantities and price, and enter particulars in a Stores Inwards Book, the form and ruling of which is given on p. 16 (Form

No. VIII.). The invoice for the goods received by the Storekeeper should be signed by him if correct, and the word "Stock" written across it by him in red ink, and passed on to the Accountant's Department, there to be dealt with in the financial books.

In distributing stores a Counterfoil Delivery Note should be made out by the Storekeeper, and the counterfoil of such

should be signed by the person receiving the goods. This is not always practicable, as stores are sent out on various repairs, for which the foreman is responsible, but by whom they are not actually received in bulk. In these cases the foreman might sign that the quantities were approximately correct. From the Counterfoil Delivery Notes the Stores Delivery Book (Form IX.) will be written up, showing the date, appropriation, and weights or quantities.

Form No. VIII.— STORES INWARD BOOK.

Date	From whom Received	Appropriation	Particulars	Delivery Book Folio	Straight Pipes	Irregular Castings	Lead	Lead Pipe	Coal	Tallow	Yarn	Solder	Stopcocks 1"	Stopcocks 2"	Stopcocks 3"	Hydrants	Waterposts	Oils: Colza	Oils: Engine	Oils: Cylinder	Oils: Petroleum	Sundries
					T. C. Q. lbs.	T. C. Q. lbs.	T. C. Q. lbs.	T. C. Q. lbs.	T. C. Q. lbs.	C. Q. lbs.	C. Q. lbs.	C. Q. lbs.										
1902																						
Oct. 2	W. James & Co. ..	Stock	50 4in. Pipes	..	5 0 0 0																	
14	B. Maggs & Son ..	"	..	..	..	..	10 0 0 0	..	..	..	..	..										
20	Jones & Co. ..	"	..	..	..	..	..															
24	Repairs—West St.	"	Returns	..	..	..	..	0 0 0 3	..	..	..	0 0 2	10	5	3								
30	Bingham Bros. ..	New Filter Beds ..	1 Sand Washing Apparatus	35																		
			Totals for Month { Weight ..	..	..	..	10 0 0 0															
			Price ..	..	..	..	at £13 pr. tn.															
			Value ..	..	..	..	£130															
			Stores Ledger Folio ..	..	..	..	L/20															

Note.—The first three items find their way into Financial Books by means of Invoices through Bought Journal.
The fourth item is a return from Repairs and must be credited to Repairs Account through Stock Journal.
The fifth item is a sample entry of goods purchased and sent direct to Works in progress—See also the contra entry in Stores Delivery Book. This will also find its way into the Financial books by means of Invoice.

To save space, the various sizes of straight pipes and different kinds of Irregular Castings may be entered in he 1st and 2nd columns respectively, and at the end of the month an analysis made and entered at foot for purposes of posting into Ledger.

Form IX.— STORES

Date	Appropriation	Particulars	Inwards Book Folio	Straight Pipes	Irregular Castings	Lead
				T. C. Q. lbs.	T. C. Q. lbs.	T. C. Q. lbs.
Oct. 1	New Mains Account, East Street ..	2 2" Pipes ..	..	0 1 0 0	..	0 1 0 0
		17 3" Pipes ..	..	1 2 1 7	..	
		1 3" Thimble ..	..	..	0 1 0 0	
		1 3" Bend ..	..	..	0 0 2 12	
6	No. 4 Pumping Station	.. .. ..	..	..	..	..
9	X. Reservoir	.. .. ..	..	..	..	0 0 2 0
11	Repairs, West Street	.. .. ..	..	..	..	
20	Service Pipes Account	.. .. ..		..	..	..
30	Construction of New Filter Beds ..	1 Sand Washing Apparatus	29	..	..	..
		Totals for Month (Weight)		..	..	0 1 2 0
		Totals for Month (Price)		..	..	at £13 pr ton
		Totals for Month (Value)		..	..	19/6
		Stores Ledger Folio ..	..	..	..	L/20

NOTE.—In actual practice many more columns will be necessary, but the above are deemed sufficient to show the working. To save space, the various sizes of straight pipes and the different kinds of Irregular Castings may be entered in the 1st and 2nd columns respectively, and at the end of the month an analysis can be made and entered at foot for purposes of Posting into Ledger.

So far we have dealt only with the stores actually received and distributed by the Storekeeper. In addition to these, large quantities of material will be ordered for specific works—as, for instance, the laying of a new main, or construction of new works—to the locality of which it will be found convenient to order the materials to be forwarded direct from suppliers. The requisition for such, or a copy, should be handed to the Storekeeper by the Engineer's Department. When the Storekeeper receives the invoice he will compare with order, write across it in red ink the particulars of the work for which it was ordered, and enter in his Inwards Book as a memorandum only—that is, without extending weights or quantities into the columns. A contra entry must also be made in his Delivery Book, and the one written off against the other by entering the folios in the column provided.

DELIVERY BOOK.

Lead Pipe	Coal	Tallow	Yarn	Solder	Stop Cocks ½"	Stop Cocks 1"	Stop Cocks 1½"	Stop Cocks 2"	Stop Cocks 3"	Hydrants	Waterposts	Oils: Colza	Oils: Engine	Oils: Cylind'r	Oils: Petro'm	Sundries
T. C. Q. lbs.	T. C. Q. lbs.	C. Q. lbs.	C. Q. lbs.	C. Q. lbs.												
..	0 1 2 0	..	0 0 10	..					1	1						
..	..	..	..	..	..	..	..	..	..	..	..	..	10	10		
..	3 0 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Brush's 3
0 0 1 6	..	..	..	0 1 2												
0 3 2 4	..	..	..	1 1 10												

It must be clearly understood that only weights and quantities of stores that are actually received and issued by the Storekeeper will be extended into the Weight and Quantity columns.

All materials ordered, either for specific works or to any particular pumping station or reservoir, must, whether they pass through the Storekeeper's hands or not, be entered in both the Stores Inwards Book and *per contra* the Stores Delivery Book, but, as stated above, the particulars of any materials not passing through the stores must be entered *in short*, and the weights and quantities *not* extended.

It will thus be seen that these *two* books will show in a concise form the weights and quantities of all classes of

Form No. X.— STORES LEDGER.

LEAD.

Dr. *Cr.*

Date	Inwards Book Folio	Quantity	Weight T. C. Q. lbs.	Price	Value £ s d	Date	Delivery Book Folio	Quantity	Weight T. C. Q. lbs.	Price	Value £ s d
1902 Oct.	29	..	10 0 0 0	£13	130 0 0	1902 Oct.	35	..	0 1 2 0	£13	0 19 6

NOTE.—The column headed "Quantity" is an alternative to "Weight," some classes of stores being dealt with only in quantities

materials received and issued by the Storekeeper, *and* a detailed record of all materials delivered direct to any particular work or pumping station.

In the accompanying illustrations a few specimen entries are given, which, it is hoped, will clearly show the working of these two books.

These books should be totalled monthly, prices filled in (as per invoice), values extended as per illustration, and the total weight, price, and value posted into Stores Ledger, a form of which, with specimen entries, is given on p. 20 (Form X.).

Each invoice, after being examined and entered in the Storekeeper's books, and appropriated to its account by writing across it the nature of the work, must be certified by the Engineer in charge, and passed on to the Accountant to be dealt with in the financial books.

CHAPTER IV.

THE PRINCIPAL FINANCIAL BOOKS. CAPITAL AND REVENUE—AUDIT.

THE principal financial books required will be—

(1) Cash Book (General).
(2) Petty Cash Book.
(3) Bought Journal.
(4) Stock Journal.
(5) General Journal.
(6) Wages Book.
(7) Wages Summary Book.
(8) Bought Ledger.
(9) General Ledger.

The General Cash Book

will be in the usual form, the debit entries being composed of the weekly summaries of the Collectors' Sheets, Interest on the company's investments, and Receipts on Capital Account; its credit entries mostly affecting Bought Ledger Accounts.

The Petty Cash Book

will most conveniently be kept in columnar form, and both Personal and Nominal Accounts posted direct into Ledger.

Bought Journal.—

Into this book will be entered from the invoices the particulars of all goods purchased. It provides the medium for crediting the accounts of suppliers in the Bought Ledger, and debiting the various Nominal Accounts affected in the General Ledger. It should be ruled in columnar form, headed with the names of the accounts likely to be affected. A form of this book is given below (Form XI.).

Stock Journal.—

This book will be used for summarising monthly under the headings of the various Nominal Accounts the values of the stores issued as shown by the Stores Delivery Book. It will be most convenient in the form of an ordinary Day Book, grouping the details of stores issued in chronological order under the heading of the particular account, and extending same at cost price. The total of the debits to the various accounts in this book will agree with the total value of stores shown to have been issued by the Stores Delivery Book. It will be clear that this book deals only with values, which are debited to the various Nominal Accounts and credited to Stock Account in General Ledger. It will be remembered that the Stores Delivery Book and Inwards Book (*ante* p. 16) provide the medium for accounting in the Stores Ledger for weights, quantities, and values of individual classes of stores.

The Stores Inwards Book (*ante* p. 16) will show occasional items that have been returned from Works in Progress or from the Stations. The value of these will also be passed through the Stock Journal to the credit of the Work or Station and to the debit of the Stock Account in the General Ledger. The bulk of the entries in the Stores Inwards Book are purchases, and will have already found their way into the General Ledger by means of the Bought Journal.

Form No. XI.— BOUGHT JOURNAL.

Invoice No. in Guard Book	Name	Particulars	Bought Ledger Folio	Total Amount of Invoice		Stock Account		Main and Service Pipes. Capital Expenditure A/c.		Pumping Station No. 1. Maintenance Account		Pumping Station No. 2. Maintenance Account		Pumping Station No. 3 Maintenance Account		X. Reservoir. Maintenance Account		Y. Reservoir. Maintenance Account.		Z. Reservoir. Maintenance Account.		Filter Bed. Maintenance Account		Repairs and Renewals		Incidentals Account	
				£	s	£	s	£	s	£	s	£	s	£	s	£	s	£	s	£	s	£	s	£	s	£	s

General Journal.—

This book is the medium for collecting and classifying the various Nominal Accounts in the General Ledger under their respective heads of Capital and Revenue, and grouping the figures preparatory to a Trial Balance, and generally making such adjusting entries as may be necessary.

Wages Book and Wages Summary Book.—

The Wages Book will be compiled from the various Time Sheets returned by the Engineers in charge of the pumping stations and reservoirs. These sheets must show each man's time and rate of pay, and the nature of the work engaged upon. The whole, when checked, should be entered in a fair Wages Book, and analysed, and each week's analysis entered in a Wages Summary Book ruled as follows (Form XII.):—

Form No. XII.— WAGES SUMMARY BOOK.

Week ending	Pumping Station No. 4. (Capital)	Z. Reservoir. (Capital)	Main and Service Pipes. (Capital)	Bingham & Co. (Fire Supply)	Hillside Sanitary Authority	Hillside Tramways Co.	Pumping Station No. 1. (Maintenance)	Pumping Station No. 2. (Maintenance)	Pumping Station No. 3. (Maintenance)	W. Reservoir. (Maintenance)	X. Reservoir. (Maintenance)	Y. Reservoir. (Maintenance)	General Repairs	Main Renewals	Filter Beds	General Wages	Total
	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
7 Jan. 190																	
Ledger Folio																	

This book may be totalled monthly or quarterly, the Nominal Accounts being debited and the Total column credited to Wages Account, which account will have received its debit through the Cash Book.

The Bought Ledger and General Ledger

are self-explanatory, the latter containing detailed accounts of both Capital and Revenue Receipts and Expenditure, and furnishing all the materials for the preparation of the Revenue and Capital Account and General Balance Sheet.

Water companies often undertake the execution of work on behalf of consumers in respect of special connections, and the supply of materials for same. The items constituting the cost of such will pass through the various books to the debit of the person or firm concerned, at exact cost. The margin for establishment charges is passed through the General Journal to the debit of the Personal Account and to the credit of Incidentals or a similar account.

Capital and Revenue.—

The Capital required to construct and equip the company's works, and to meet the expenses incidental thereto, is obtained by the issue of shares and stocks, and by the raising of loans on mortgage or debenture stock. The registration of shares and stocks, the transfer of same, and the general business relating thereto, are practically the same as in other public companies, save in so far as special obligations are placed upon water companies by the Companies Clauses Consolidation Act, 1845 (see Appendix).

The same principles governing the apportionment of Capital and Revenue Expenditure will apply as in other public companies, capital expenditure being practically limited to the

outlay involved in constructing and equipping the Works, and generally placing them in a revenue-earning capacity. New Works and extension of existing Works will be entirely capital expenditure; but where existing Works are altered and improved, a proportion of the cost may be capitalised to the extent of the increased capacity of the Works. As soon as the Works are equipped and earning revenue, all cost of maintaining and repairing them is a charge against Revenue.

In addition to the actual sum spent on constructing Works, various other payments will arise which come under the category of capital expenditure—such as Parliamentary and professional charges—but in every case the exact nature of such must be considered.

Large sums will be expended annually for repairs to Works, which may fluctuate very considerably. To equalise the amount charged against Revenue, a Reserve may be created, unless prohibited by Act, debiting Revenue annually with a fixed percentage and crediting Reserve Account. Separate accounts may be kept for the various classes of repairs, and transferred at end of the year to the debit of Reserve Account. The balance of Reserve Account being shown in the General Balance Sheet.

Audit.—

The general method of procedure in the audit of a Water Company's accounts will differ very little from that of an ordinary public company, the principal feature being the division of the expenditure into two classes—Capital and Revenue. It is not always possible for the Auditor to judge as to the accuracy of such division, but he will require to see that the apportionment has been made and certified by a responsible official.

It will be practically impossible for the Auditor to check in detail the whole of the General Rent and Meter Rent Ledgers, but a single Ledger, or portion thereof, should be taken at random annually and exhaustively checked. The total cash postings should be seen to be in agreement with the cash received, and Voids, Allowances, and Bad Debts should be carefully scrutinised. Dicksee, in his well-known work "Auditing," suggests that vacancies (voids) should be vouched for by a declaration of the owner that the property in question has been vacant for the whole of the quarter. To accomplish this *in toto* would involve a great amount of work, and may, or may not, be practicable, but a few cases might be tested with advantage as a preventive against possible fraud. But where *the owner* is liable for the water rent, a declaration by himself or agent should *always* be obtained.

The audit of Metropolitan Water Companies by the Board of Trade is provided for by the Metropolis Water Act, 1871, but they are not by reason of this debarred from a professional audit in addition thereto.

Section 83 of the Waterworks Clauses Act, 1847 (see Appendix), requires an Annual Statement of Receipts and Expenditure to be sent to the Clerk of the Peace in England or Ireland, or the Sheriff Clerk in Scotland. The statement must be audited and certified by the Auditors.

CHAPTER V.

MISCELLANEOUS BOOKS.—CONCLUSION.

Property Register.--

Most companies during their career, and more particularly at their inception, find it incumbent upon them, by reason of the construction of Works and Reservoirs, to make extensive purchases of lands and other property, some of which may be afterwards let at a rental. A Register should be kept, containing full details of such purchases and the terms of letting. A form of such Register is appended (Form No. XIII).

Register of Wayleaves, &c.—

A record should be kept of all Wayleaves granted by or to a company, in order that the receipt and payment of the acknowledgments for same at the proper date may be secured.

Assessment Book.—

A Water Company would necessarily be assessed to the poor in numerous parishes, and perhaps in several unions. It would therefore be advisable to keep a record of the company's assessments, in order that the demand for the rate may be verified.

Contracts Book.—

This book should contain records of all contracts entered into by the company. The construction of Works or the supply of materials therefor is invariably made the subject of a contract. Each contract should be numbered, and the terms and particulars recorded, and each payment on account noted.

Before concluding, the author desires to thank his friend and colleague Mr. E. F. Baker for his valuable assistance and suggestions in the preparation of this work.

Form No. XIII.— PROPERTY REGISTER.

No. of Deed	Date Purchas'd	From whom Purchased	Description of Property	Where Situate	Area	Price per Acre	Total Price Paid	LETTING			
								To whom Let	Annual Rent	Due Date of Rent	Remarks

APPENDIX I.

ACCOUNTS OF THE HILLSIDE WATER COMPANY.

GENERAL JOURNAL.

JOURNAL, 1902.

		£ s d	£ s d
1st JANUARY.			
Accrued Interest	50	300 0 0	
To Interest on Debenture Stock	37	..	150 0 0
" Dividend on Preference Shares	38	..	150 0 0
For Interest accrued to 31st December 1901, now written back.			
Sundry Creditors	47	70 0 0	
To Wages	31	..	20 0 0
" Auditors' Fees	33	..	50 0 0
For sundry amounts outstanding at 31st December 1901, now written back.			
Rents	18	15 0 0	
To Sundry Debtors	46	..	15 0 0
For sundry rents due on property owned by Company outstanding 31st December 1901, now written back.			
3rd APRIL.			
Interest on Debenture Stock	37	31 0 0	
Dividend on Preference Shares	38	37 0 0	
Dividend on Ordinary Shares..	39	135 0 0	
To Income Tax	48	..	203 0 0
For Tax deducted from payment of Dividends and Interest.			
Meter Rent Ledger Account	12	5,000 0 0	
General Rent Ledger Account	13	9,546 0 0	
To Water Rents Account..	16	..	14,296 0 0
" Meter Hire Rent Account	17	..	250 0 0
Being total charges for the period as per Meter and General Rent Ledger Summaries (*vide* p. 2).			
Building Rent Ledger Account	14	500 0 0	
Ships' Rent Ledger Account	15	100 0 0	
To Water Rents Account	16	..	600 0 0
Being total charges for the period as per Building and Ships' Day Books (*vide* p. 9).			
Water Rents Account	16	379 0 0	
To Meter Rent Ledger Account	12	..	20 0 0
" General Rent Ledger Account	13	..	346 0 0
" Building Rent Ledger Account	14	..	10 0 0
" Ships' Rent Ledger Account	15	..	3 0 0
Being "Voids," Bad Debts, and allowances as per details in "Voids" and Bad Debts Book and Ledger Summaries (*vide* p. 2).			

JOURNAL, 1902—(*continued*).

		£ s d	£ s d
20th JUNE.			
Sundry Shareholders	5	10,000 0 0	
To Ordinary Shares Account	3	..	5,000 0 0
" Premiums on Shares Account	4	..	5,000 0 0
For amount due on allotment of 1,000 Ordinary Shares of £10 each issued at a premium of £5 per share, as per Allotment Book.			
1st OCTOBER.			
Interest on Debenture Stock	37	31 0 0	
Dividend on Preference Shares	38	37 0 0	
Dividend on Ordinary Shares..	39	190 0 0	
To Income Tax	48	..	258 0 0
For Tax deducted from payment of Dividends.			
1st NOVEMBER.			
Sundry Shareholders	5	5,000 0 0	
To Ordinary Shares Account	3	..	5,000 0 0
For Call of £5 per Share due on 1,000 Shares of £10 each, issued 25th June 1902.			
31st DECEMBER.			
Pumping Station No. 1 Working and Maintaining A/c ..	20	500 0 0	
" " 2 " " ..	21	300 0 0	
" " 3 " " ..	22	200 0 0	
W Reservoir Maintenance Account	23	15 0 0	
X " " "	24	15 0 0	
Y " " "	25	15 0 0	
Filter Beds " "	26	30 0 0	
Repairs and Maintenance of Meters	27	50 0 0	
" Renewals of Mains	28	20 0 0	
" " General Account	29	50 0 0	
Main and Service Pipes—Capital Account..	8	500 0 0	
Meters—Capital Account	9	50 0 0	
Z Reservoir Construction Account	10	8,000 0 0	
Stock Account	43	1,000 0 0	
Printing and Stationery	34	50 0 0	
Incidentals	35	10 0 0	
To Bought Ledger Account	44	..	10,805 0 0
Being Analysis of Purchases for the year as per Bought Journal (*vide* p. 24).			
Note.—In practice these items are posted quarterly direct from the Bought Journal. (*See* Form XI., p. 24.)			
Pumping Station No. 1, Working and Maintaining A/c..	20	250 0 0	
" " 2 " " ..	21	200 0 0	
" " 3 " " ..	22	200 0 0	
W Reservoir Maintenance Account	23	150 0 0	
X " " "	24	150 0 0	
Y " " "	25	110 0 0	
Filter Beds " "	26	100 0 0	
Repairs and Maintenance of Meters	27	30 0 0	
" Renewals of Mains	28	100 0 0	
" " General Account	29	50 0 0	
Mains and Service Pipes—Capital Account	8	250 0 0	
Z Reservoir Construction Account	10	2,000 0 0	
Bingham & Co.	49	10 0 0	
To Wages Account	31	..	3,600 0 0
Being Analysis of Wages paid for the year, as per Wages Summary Book (*vide* p. 26).			
Note.—In practice these items will be posted monthly or quarterly direct from the Wages Summary Book. (*See* Form XII., p. 26.)			

JOURNAL, 1902—(*continued*).

		£ s d	£ s d
Pumping Station No. 1, Working and Maintaining A/c..	20	40 0 0	
" " 2 " " ..	21	30 0 0	
" " 3 " " ..	22	20 0 0	
W Reservoir Maintenance Account	23	20 0 0	
X " " "	24	15 0 0	
Y " " "	25	10 0 0	
Filter Beds " "	26	20 0 0	
Repairs and Maintenance of Meters	27	20 0 0	
" Renewals of Mains	28	100 0 0	
" " General Account	29	10 0 0	
Mains and Service Pipes—Capital Account	8	200 0 0	
Z Reservoir Construction Account	10	500 0 0	
Bingham & Co.	49	20 0 0	
To Stock Account	43	..	1,005 0 0
For Stores issued during the year, as per Stock Journal (*vide* p. 23).			
Note.—In practice these items will be posted monthly direct from the Stock Journal.			
Stock Account	43	10 0 0	
To Repairs and Renewals—General Account ..	29	..	5 0 0
" Mains and Service Pipes—Capital Account ..	8	..	5 0 0
For sundry items of Stock returned from repairs and new work (*vide* p. 23).			
Stock Account	43	35 0 0	
To Pumping Station No. 1, Working and Maintaining Account	20	..	20 0 0
" " " 2 " "	21	..	10 0 0
" " " 3 " "	22	..	5 0 0
For stock of Coal and Sundries on hand at 31st December 1902.			
Note.—This entry will be reversed on 1st January 1903.			
Wages Account	31	20 0 0	
Auditors' Fees Account	33	50 0 0	
To Sundry Creditors Account	47	..	70 0 0
For sundry Liabilities outstanding at 31st December 1902.			
Sundry Debtors	46	15 0 0	
To Rent	18	..	15 0 0
For proportion of Rent on properties owned by the Company accrued to 31st December, as per Property Register.			
Bingham & Co.	49	3 0 0	
To Incidentals	35	..	3 0 0
For Establishment Charges on special connection made at their factory (*vide* p. 27).			
Interest on Debenture Stock	37	150 0 0	
Dividend on Preference Shares	38	150 0 0	
To Accrued Interest	50	..	300 0 0
For Interest accrued to date.			
Directors' Fees	32	25 0 0	
To Income Tax	48	..	25 0 0
For Tax deducted from payment of Fees for year.			

HILLSIDE WATERWORKS COMPANY.

GENERAL LEDGER.

DEBENTURE STOCK. 1

				1902 Jan. 1	By Balance		£ 20,000	s d 0 0

PREFERENCE SHARES. 2

				1902 Jan. 1	By Balance		£ 20,000	s d 0 0

ORDINARY SHARES. 3

			£ s d				£ s d
1902 Dec. 31	To Balance down ..		60 000 0 0	1902 Jan 1	By Balance		50,000 0 0
				June 20	" Sundry Shareholders	J.	5,000 0 0
				Nov. 1	" Do.	J.	5,000 0 0
		£	60,000 0 0			£	60,000 0 0
				1903 Jan. 1	By Balance		60,000 0 0

PREMIUMS ON SHARES. 4

			£ s d				£ s d
1902 Dec. 31	To Balance down ..		20.000 0 0	1902 Jan. 1	By Balance		15,000 0 0
				June 20	" Sundry Shareholders	J.	5,000 0 0
		£	20,000 0 0			£	20,000 0 0
				1903 Jan. 1	By Balance		20,000 0 0

SUNDRY SHAREHOLDERS. 5

1902			£ s d	1902			£ s d
June 20	To Sundries	J.	10,000 0 0	June	By Cash		10,000 0 0
Nov. 1	„ Ordinary Shares .	J.	5,000 0 0	Nov.	„ Do.		5,000 0 0
		£	15,000 0 0			£	15,000 0 0

PURCHASE OF LANDS.

CAPITAL EXPENDITURE ACCOUNT. 6

1902			£ s d				
Jan. 1	To Balance		3,000 0 0				

PARLIAMENTARY EXPENSES.

CAPITAL EXPENDITURE ACCOUNT. 7

1902			£ s d				
Jan. 1	To Balance		2,000 0 0				

MAIN AND SERVICE PIPES.

CAPITAL EXPENDITURE ACCOUNT. 8

1902			£ s d	1902			£ s d
Jan. 1	To Balance		10,975 0 0	Dec. 31	By Stock (returns) ..	J.	5 0 0
Dec. 31	„ Bought Ledger Account ..	J.	500 0 0	„	„ Balance down ..		11,920 0 0
„	„ Wages	J.	250 0 0				
„	„ Stock	J.	200 0 0				
		£	11,925 0 0			£	11,925 0 0
1903							
Jan. 1	To Balance		11,920 0 0				

METERS.

CAPITAL EXPENDITURE ACCOUNT. 9

1902			£ s d	1902			£ s d
Jan. 1	To Balance		1,000 0 0	Dec. 31	By Balance down ..		1,050 0 0
Dec.	„ Bought Ledger Account ..	J.	50 0 0				
		£	1,050 0 0			£	1,050 0 0
1903							
Jan. 1	To Balance		1,050 0 0				

CONSTRUCTION OF "Z" RESERVOIR.

CAPITAL EXPENDITURE ACCOUNT. 10

1902			£ s d	1902			£ s d
Jan. 1	To Balance		3,000 0 0	Dec. 31	By Transfer to Construction of Works Account		13,500 0 0
Dec. 31	„ Bought Ledger Account ..	J.	8,000 0 0				
„	„ Wages	J.	2,000 0 0				
„	„ Stock	J.	500 0 0				
		£	13,500 0 0			£	13,500 0 0

CONSTRUCTION OF WORKS ACCOUNT. 11

1902			£ s d	1902			£ s d
Jan. 1	To Balance		88,830 0 0	Dec. 31	By Balance down ..		102,330 0 0
Dec. 31	„ "Z" Reservoir Construction Account ..		13,500 0 0				
		£	102,330 0 0			£	102,330 0 0
1903							
Jan. 1	To Balance		102,330 0 0				

METER RENT LEDGERS ACCOUNT. 12

1902			£ s d	1902			£ s d
Dec. 31	To Sundries	J.	5,000 0 0	Dec. 31	By Water Rents Account	J.	20 0 0
				„	„ Cash		3,980 0 0
				„	„ Balance down ..		1,000 0 0
		£	5,000 0 0			£	5,000 0 0
1903							
Jan. 1	To Balance		1,000 0 0				

GENERAL RENT LEDGERS ACCOUNT. 13

1902			£ s d	1902			£ s d
Dec. 31	To Water Rents Account	J.	9,546 0 0	Dec. 31	By Water Rents ..	J.	346 0 0
				„	„ Cash		9,000 0 0
				„	„ Balance down ..		200 0 0
		£	9,546 0 0			£	9,546 0 0
1903							
Jan. 1	To Balance		200 0 0				

BUILDING RENT LEDGER ACCOUNT. 14

1902			£ s d	1902			£ s d
Dec. 31	To Water Rents ..	J.	500 0 0	Dec. 31	By Water Rents ..	J.	10 0 0
				"	" Cash		460 0 0
				"	" Balance down ..		30 0 0
			£500 0 0				£500 0 0
1903							
Jan. 1	To Balance		30 0 0				

SHIPS' RENT LEDGER ACCOUNT. 15

1902			£ s d	1902			£ s d
Dec. 31	To Water Rents ..	J.	100 0 0	Dec. 31	By Water Rents ..	J.	3 0 0
				"	" Cash		85 0 0
				"	" Balance down ..		12 0 0
			£100 0 0				£100 0 0
1903							
Jan. 1	To Balance		12 0 0				

WATER RENTS. 16

1902			£ s d	1902			£ s d
Dec. 31	To Sundries	J.	379 0 0	Dec. 31	By Sundries	J.	14,296 0 0
"	" Revenue Account	J.	14,667 0 0	"	" Do.	J.	600 0 0
				"	" Meter Hire Rent Account ..		150 0 0
		£	15,046 0 0			£	15,046 0 0

METER HIRE RENT ACCOUNT. 17

1902		£ s d	1902			£ s d
Dec. 31	To Repairs and Maintenance of Meters Account	100 0 0	Dec. 31	By Meter Rent Ledger Account.. ..	J.	250 0 0
"	" Water Rents Account, balance transferred ..	150 0 0				
		£250 0 0				£250 0 0

RENT ACCOUNT. 18

1902			£ s d	1902			£ s d
Jan. 1	To Sundry Debtors .	J.	15 0 0	Dec. 31	By Cash		50 0 0
Dec. 31	" Revenue Account		50 0 0	"	" Sundry Debtors .	J.	15 0 0
			£65 0 0				£65 0 0

TRANSFER FEES. 19

1902		£ s d	1902		£ s d
Dec. 31	To Revenue Account	20 0 0	Dec. 31	By Cash	20 0 0

PUMPING STATION No. 1.
Working and Maintaining Account. 20

1902			£ s d	1902			£ s d
Dec.	To Bought Ledger Account ..	J.	500 0 0	Dec. 31	By Stock Account (Coal, &c) on hand	J.	20 0 0
"	" Wages Account .	J.	250 0 0				
"	" Stock Account ..	J.	40 0 0	"	" Revenue Account		770 0 0
			£790 0 0				£790 0 0

PUMPING STATION No. 2.
Working and Maintaining Account. 21

1902			£ s d	1902			£ s d
Dec.	To Bought Ledger Account ..	J.	300 0 0	Dec. 31	By Stock Account (Coal, &c.) on hand	J.	10 0 0
"	" Wages Account..	J.	200 0 0				
"	" Stock Account ..	J.	30 0 0	"	" Revenue Account		520 0 0
			£530 0 0				£530 0 0

PUMPING STATION No. 3.
Working and Maintaining Account. 22

1902			£ s d	1902			£ s d
Dec.	To Bought Ledger Account ..	J.	200 0 0	Dec. 31	By Stock Account (Coal, &c.) on hand	J.	5 0 0
"	" Wages Account..	J.	200 0 0				
"	" Stock Account ..	J.	20 0 0	"	" Revenue Account		415 0 0
			£420 0 0				£420 0 0

W. RESERVOIR.

MAINTENANCE ACCOUNT. 23

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	15 0 0	Dec. 31	By Revenue Account	185 0 0
"	" Wages Account ..	J.	150 0 0			
"	" Stock Account ..	J.	20 0 0			
			£185 0 0			£185 0 0

X. RESERVOIR.

MAINTENANCE ACCOUNT. 24

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	15 0 0	Dec. 31	By Revenue Account	180 0 0
"	" Wages Account ..	J.	150 0 0			
"	" Stock Account ..	J.	15 0 0			
			£180 0 0			£180 0 0

Y. RESERVOIR.

MAINTENANCE ACCOUNT. 25

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	15 0 0	Dec. 31	By Revenue Account	135 0 0
"	" Wages Account ..	J.	110 0 0			
"	" Stock Account ..	J.	10 0 0			
			£135 0 0			£135 0 0

FILTER BEDS.

MAINTENANCE ACCOUNT. 26

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	30 0 0	Dec. 31	By Revenue Account	150 0 0
"	" Wages Account	J.	100 0 0			
"	" Stock Account	J.	20 0 0			
			£150 0 0			£150 0 0

REPAIRS AND MAINTENANCE OF METERS. 27

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	50 0 0	Dec. 31	By Transfer to Meter Hire Rent Account ..	100 0 0
"	" Wages Account	J.	30 0 0			
"	" Stock Account	J.	20 0 0			
			£100 0 0			£100 0 0

REPAIRS AND RENEWALS OF MAINS. 28

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	20 0 0	Dec. 31	By Revenue Account	220 0 0
"	" Wages Account	J.	100 0 0			
"	" Stock Account	J.	100 0 0			
			£220 0 0			£220 0 0

REPAIRS AND RENEWALS ACCOUNT (GENERAL). 29

1902			£ s d	1902			£ s d
Dec. 31	To Bought Ledger Account ..	J.	50 0 0	Dec. 31	By Stock Account (Returns) ..	J.	5 0 0
"	" Wages Account	J.	50 0 0	"	" Revenue Account		105 0 0
"	" Stock Account	J.	10 0 0				
			£110 0 0				£110 0 0

SALARIES ACCOUNT. 30

1902		£ s d	1902		£ s d
Mar. 31	To Cash	150 0 0	Dec. 31	By Revenue Account	600 0 0
June 30	" Do.	150 0 0			
Sept. 30	" Do.	150 0 0			
Dec. 31	" Do.	150 0 0			
		£600 0 0			£600 0 0

WAGES ACCOUNT. 31

1902			£ s d	1902		£ s d
Dec. 31	To Cash		3,600 0 0	Jan. 1	By Sundry Creditors	20 0 0
"	" Sundry Creditors	J.	20 0 0	Dec. 31	" Sundries ..	3,600 0 0
		£	3,620 0 0			£ 3,620 0 0

DIRECTORS' FEES. 32

1902			£ s d	1902		£ s d
Mar. 31	To Cash		100 0 0	Dec. 31	By Revenue Account	400 0 0
June 30	„ Do.		100 0 0			
Sept. 30	„ Do.		100 0 0			
Dec. 31	„ Do.		75 0 0			
„	„ Income Tax ..		25 0 0			
			£400 0 0			£400 0 0

AUDITORS' FEES. 33

1902			£ s d	1902			£ s d
Jan. 1	To Cash	J.	50 0 0	Jan. 1	By Sundry Creditors	J.	50 0 0
Dec. 31	„ SundryCreditors	J.	50 0 0	Dec. 31	„ Revenue Account		50 0 0
			£100 0 0				£100 0 0

STATIONERY AND PRINTING. 34

1902			£ s d	1902		£ s d
Dec. 31	To Bought Ledger Account ..	J.	50 0 0	Dec. 31	By Revenue Account	50 0 0

INCIDENTALS ACCOUNT. 35

1902			£ s d	1902		£ s d
Dec. 31	To Cash		30 0 0	Dec. 31	By Bingham & Co.	3 0 0
„	„ Bought Ledger Account ..	J.	10 0 0	„	„ Revenue Account	37 0 0
			£40 0 0			£40 0 0

RATES AND TAXES. 36

1902		£ s d	1902		£ s d
Dec. 31	To Cash	2,500 0 0	Dec. 31	By Revenue Account	2,500 0 0

INTEREST ON DEBENTURE STOCK. 37

1902			£ s d	1902			£ s d
April 1	To Cash		470 0 0	Jan. 1	By Accrued Interest	J.	150 0 0
„	„ Income Tax ..	J.	31 0 0	Dec. 31	„ Revenue Account		1,002 0 0
Oct. 1	„ Cash		470 0 0				
„	„ Income Tax ..	J.	31 0 0				
Dec. 31	„ Accrued Interest	J.	150 0 0				
		£	1,152 0 0			£	1,152 0 0

DIVIDEND ON PREFERENCE SHARES. 38

1902			£ s d	1902			£ s d
April 1	To Cash		560 0 0	Jan. 1	By Accrued Interest	J.	150 0 0
„	„ Income Tax ..	J.	37 0 0	Dec. 31	„ Revenue Account		1,194 0 0
Oct. 1	„ Cash		560 0 0				
„	„ Income Tax ..	J.	37 0 0				
Dec. 31	„ Accrued Interest		150 0 0				
		£	1,344 0 0			£	1,344 0 0

DIVIDEND ON ORDINARY SHARES. 39

1902			£ s d	1902		£ s d
April 1	To Cash		2,615 0 0	April 1	By Revenue Account	2,750 0 0
„	„ Income Tax ..	J.	135 0 0	Dec. 31	„ Do. ..	3,000 0 0
Oct. 1	„ Cash		2,810 0 0			
„	„ Income Tax ..	J.	190 0 0			
		£	5,750 0 0			5,750 0 0

INTEREST ON LOANS. 40

1902		£ s d	1902		£ s d
Dec. 31	To Cash	50 0 0	Dec. 31	By Revenue Account	50 0 0

INVESTMENTS. 41

1902		£ s d
Jan. 1	To Balance	250 0 0

RESERVED FUND. 42

1902			£ s d	1902		£ s d
Dec. 31	To Balance down ..		258 0 0	Jan. 1	By Balance	250 0 0
				June 30	„ Cash	4 0 0
				Dec. 31	„ Do.	4 0 0
			£258 0 0			£258 0 0
				1903		
				Jan. 1	By Balance	258 0 0

STOCK ACCOUNT. 43

1902			£ s d	1902		£ s d
Jan. 1	To Balance		300 0 0	Dec. 31	By Sundries	1,005 0 0
Dec. 31	„ Bought Ledger Account ..	J.	1,000 0 0	„	„ Balance down ..	340 0 0
„	„ Sundries.. ..	J.	10 0 0			
„	„ Do.	J.	35 0 0			
		£	1,345 0 0			£1,345 0 0
1903						
Jan. 1	To Balance		340 0 0			

BOUGHT LEDGER ACCOUNT. 44

1902			£ s d	1902			£ s d
Dec. 31	To Cash		10,000 0 0	Jan. 1	By Balance		500 0 0
„	„ Balance down ..		1,305 0 0	Dec. 31	„ Sundries	J.	10,805 0 0
		£	11,305 0 0			£	11,305 0 0
				1903			
				Jan. 1	By Balance		1,305 0 0

BANK. 45

1902			£ s d	1902		£ s d
Dec. 31	To Cash		28,603 0 0	Jan. 1	By Balance	100 0 0
				Dec. 31	„ Cash	25,090 0 0
				„	„ Balance down ..	3,413 0 0
		£	28,603 0 0			£ 28,603 0 0
1903						
Jan. 5	To Balance		3,413 0 0			

SUNDRY DEBTORS. 46

1902			£ s d	1902			£ s d
Jan. 1	To Balance		15 0 0	Jan. 1	By Rents	J.	15 0 0
Dec. 31	„ Rents	J.	15 0 0	Dec. 31	„ Balance down ..		15 0 0
			£30 0 0				£30 0 0
1903							
Jan. 1	To Balance		15 0 0				

SUNDRY CREDITORS. 47

1902			£ s d	1902			£ s d
Jan. 1	To Sundries	J.	70 0 0	Jan. 1	By Balance		70 0 0
Dec. 31	„ Balance down ..		70 0 0	Dec. 31	„ Sundries	J.	70 0 0
			£140 0 0				£140 0 0
				1903			
				Jan. 1	By Balance		70 0 0

INCOME TAX. 48

1902			£ s d	1902			£ s d
Jan.	To Cash		400 0 0	Jan. 1	By Balance		400 0 0
Dec. 31	„ Balance down ..		486 0 0	April 3	„ Sundries	J.	203 0 0
				Oct. 1	„ Do.	J.	258 0 0
				Dec. 31	„ Directors' Fees..	J.	25 0 0
			£886 0 0				£886 0 0
				1903			
				Jan. 1	By Balance		486 0 0

BINGHAM & COMPANY. 49

1902			£ s d	1902		£ s d
Dec. 31	To Wages Account..	J.	10 0 0	Dec. 31	By Balance down ..	33 0 0
„	„ Stock Account ..	J.	20 0 0			
„	„ Incidentals ..	J.	3 0 0			
			£33 0 0			£33 0 0
1903						
Jan. 1	To Balance		33 0 0			

ACCRUED INTEREST. 50

1902			£ s d	1902			£ s d
Jan. 1	To Sundries	J.	300 0 0	Jan. 1	By Balance		300 0 0
Dec. 31	„ Balance down ..		300 0 0	Dec. 31	„ Sundries	J.	300 0 0
			£600 0 0				£600 0 0
				1903			
				Jan. 1	By Balance		300 0 0

REVENUE ACCOUNT.

1902		£	s	d	1902		£	s	d
April 1	To Dividend on Ordinary Shares Account ..	2,750	0	0	Jan. 1	By Balance	2,750	0	0
Dec. 31	„ Pumping Station—				Dec. 31	„ Water Rents	14,667	0	0
	No. 1	770	0	0	„	„ Rents (General)	50	0	0
	No. 2	520	0	0	„	„ Transfer Fees	20	0	0
	No. 3	415	0	0					
	„ W. Reservoir	185	0	0					
	„ X. „	180	0	0					
	„ Y. „	135	0	0					
	„ Filter Beds	150	0	0					
	„ Repairs and Renewals of Mains	220	0	0					
	„ Repairs and Renewals (General)	105	0	0					
	„ Salaries	600	0	0					
	„ Directors' Fees	400	0	0					
	„ Auditors' Fees	50	0	0					
	„ Stationery and Printing	50	0	0					
	„ Incidentals	37	0	0					
	„ Rates and Taxes	2,500	0	0					
	„ Interest on Debenture Stock	1,002	0	0					
	„ Dividend on Preference Shares	1,194	0	0					
	„ Dividend on Ordinary Shares	3,000	0	0					
	„ Interest on Loans	50	0	0					
	„ Balance down	3,174	0	0					
		£17,487	0	0			£17,487	0	0
					1903 Jan. 1	By Balance	3,174	0	0

GENERAL CASH BOOK.

Date	Particulars	Folio	Share Ledger Accounts £ s d	General Ledger £ s d	Date	Particulars	Vouch'r No.	Ledger Folio	Bought Ledger Accounts £ s d	General Ledger £ s d
June	To Sundry Shareholders (the name and particulars of each holding to be entered in detail in this column and the amount received in the first Cash column)	5	10,000 0 0		Jan.	By Auditors' Fees		33	..	50 0 0
Nov.	„ Ditto	5	5,000 0 0			„ Income Tax		48	..	400 0 0
				15,000 0 0	Mar.	„ Salaries		30	..	150 0 0
June 30	„ Reserved Fund Account—Interest on Investments ..	42	..	4 0 0		„ Directors' Fees		32	..	100 0 0
Dec. 31	„ Meter Rent Ledger Account* ..	12	..	3,980 0 0	April	„ Interest on Debenture Stock		37	..	470 0 0
	„ General „ „ „ *..	13	..	9,000 0 0		„ Dividend on Preference Shares		38	..	560 0 0
	„ Building „ „ „ *..	14	..	460 0 0		„ Dividend on Ordinary Shares		39	..	2,615 0 0
	„ Ships „ „ „ *..	15	..	85 0 0	June	„ Salaries		30	..	150 0 0
	„ Transfer Fees Account	19	..	20 0 0		„ Directors' Fees		32	..	100 0 0
	„ Rents Account	18	..	50 0 0	Sept.	„ Salaries		30	..	150 0 0
	„ Reserved Fund Account—Interest on Investments ..	42	..	4 0 0		„ Directors' Fees		32	..	100 0 0
	„ Bank, drawn *per contra* ..	45	..	25,090 0 0	Oct.	„ Interest on Debenture Stock		37	..	470 0 0
						„ Dividend on Preference Shares		38	..	560 0 0
						„ Dividend on Ordinary Shares		39	..	2,810 0 0
					Dec.	„ Rates and Taxes		36	..	2,500 0 0
						„ Salaries		30	..	150 0 0
						„ Directors' Fees		32	..	75 0 0
						„ Interest on Loans		40	..	50 0 0
						„ Wages (for Year)		31	..	3,600 0 0
						„ Incidentals „		35	..	30 0 0
						„ Bought Ledger Accounts*		44	10,000 0 0	10,000 0 0
						„ Bank, paid in *per contra*		45	..	28,603 0 0
				£53,693 0 0						£53,693 0 0

* Entered weekly from Collector's Cash Sheets.

* The details of each payment to be entered and extended into the first column.

HILLSIDE WATERWORKS COMPANY.

TRIAL BALANCE, 31st December 1902.

		£ s d	£ s d
1	Debenture Stock	..	20,000 0 0
2	Preference Shares	..	20,000 0 0
3	Ordinary Shares	..	60,000 0 0
4	Premiums on Shares	..	20,000 0 0
5	Sundry Shareholders	..	
6	Purchase of Land	3,000 0 0	
7	Parliamentary Expenses	2,000 0 0	
8	Main and Service Pipes	11,920 0 0	
9	Meters	1,050 0 0	
10	Construction "Z" Reservoir	13,300 0 0	
11	Construction of Works	88,830 0 0	
12	Meter Rent Ledger Account	1,000 0 0	
13	General Rent Ledger Account	200 0 0	
14	Building Rent Ledger Account	30 0 0	
15	Ships' Rent Ledger Account	12 0 0	
16	Water Rents Account	..	14,517 0 0
17	Meter Hire Rent Account	..	250 0 0
18	Rent	..	50 0 0
19	Transfer Fees	..	20 0 0
20	Pumping Station, No. 1 (Working & Maintaining)	770 0 0	
21	" " No. 2 (do.)	520 0 0	
22	" " No. 3 (do.)	415 0 0	
23	W. Reservoir (Maintenance)	185 0 0	
24	X. " (do.)	180 0 0	
25	Y. " (do.)	135 0 0	
26	Filter Beds (do.)	150 0 0	
27	Repairs and Maintenance—Meters	100 0 0	
28	" " Renewals—Mains	220 0 0	
29	" " " —General	105 0 0	
30	Salaries	600 0 0	
31	Wages	..	
32	Directors' Fees	400 0 0	
33	Auditors' Fees	50 0 0	
34	Stationery and Printing	50 0 0	
35	Incidentals	37 0 0	
36	Rates and Taxes	2,500 0 0	
37	Interest on Debenture Stock	1,002 0 0	
38	Dividend on Preference Shares	1,194 0 0	
39	" " Ordinary Shares	3,000 0 0	
40	Interest on Loans	50 0 0	
41	Investments	250 0 0	
42	Reserved Fund	..	258 0 0
43	Stock	340 0 0	
44	Bought Ledger Account	..	1,305 0 0
45	Bank	3,413 0 0	
46	Sundry Debtors	15 0 0	
47	Sundry Creditors	..	70 0 0
48	Income Tax	..	486 0 0
49	Bingham & Co.	33 0 0	
50	Accrued Interest	..	300 0 0
		£137,256 0 0	£137,256 0 0

REVENUE ACCOUNT for the Year ended 31st December 1902.

1902 Dec. 31		£ s d	£ s d	1902 Dec. 31		£ s d
	Office and Engineering Expenses:—				Water Rents	14,667 0 0
	Salaries	600 0 0			Rents (General)	50 0 0
	Printing and Stationery	50 0 0			Transfer Fees	20 0 0
	Incidentals	37 0 0				
			687 0 0			
	Expenses—Working and Maintaining:—					
	Pumping Stations		1,705 0 0			
	Reservoirs		500 0 0			
	Filters		130 0 0			
	Repairs and Renewals of Mains ..		230 0 0			
	Repairs and Renewals (General) ..		105 0 0			
	Directors' Remuneration		400 0 0			
	Auditors' Fees		50 0 0			
	Rates and Taxes		2,500 0 0			
	Interest on Debenture Stock ..		1,002 0 0			
	Dividend on Preference Shares ..		1,194 0 0			
	Interest on Loan		50 0 0			
	Balance		6,174 0 0			
			£14,737 0 0			£14,737 0 0
	Intermediate Dividend paid Nov. 1902		3,000 0 0		Balance	6,174 0 0
	Balance carried down		3,174 0 0			
			£6,174 0 0			£6,174 0 0
					Balance brought down	3,174 0 0

CAPITAL ACCOUNT to 31st December 1902.

	Expenditure to 31st December 1901	Expended during Year	Total Expenditure to 31st December 1902		Receipts to 31st December 1901	Received during Year	Total Receipts to 31st December 1902
	£ s d	£ s d	£ s d		£ s d	£ s d	£ s d
To Parliamentary Expenses ..	2,000 0 0	..	2,000 0 0	By Debenture Stock	20,000 0 0	..	20,000 0 0
„ Purchase of Land and Houses..	3,000 0 0	..	3,000 0 0	„ Preference Shares	20,000 0 0	..	20,000 0 0
„ Construction of Works	91,830 0 0	10,500 0 0	102,330 0 0	„ Ordinary Shares	50,000 0 0	10,000 0 0	60,000 0 0
„ New Mains and Service Pipes (not being in place of old ones), including cost of laying same	10,975 0 0	945 0 0	11,920 0 0	„ Premiums on Shares	15,000 0 0	5,000 0 0	20,000 0 0
„ New Meters (not being in place of old ones) including cost of fixing	1,000 0 0	50 0 0	1,050 0 0				
TOTAL EXPENDITURE..	£108,805 0 0	£11,495 0 0	£120,300 0 0	TOTAL RECEIPTS..	£105,000 0 0	£15,000 0 0	£120,000 0 0
				By Balance	..	..	300 0 0
			£120,300 0 0				£120,300 0 0

GENERAL BALANCE SHEET, as on 31st December 1902.

Liabilities

	£ s d
To Balance at Credit of Revenue Account	3,174 0 0
„ Balance at Credit of Reserved Fund Account.. ..	258 0 0
„ Sundry Accounts due by the Company	1,861 0 0
„ Interest Accrued and Unpaid on Debentures and Preference Shares—payable April 1903	300 0 0
„ Unpaid Dividends and Interest	
	£5,593 0 0

Assets

	£ s d
By Balance at debit of Capital Account	300 0 0
„ Water Rates Accrued and Due	1,242 0 0
„ Sundry Accounts due to the Company	48 0 0
„ Stock on hand..	340 0 0
„ Investments—Consols	250 0 0
„ Cash at Bank	3,413 0 0
	£5,593 0 0

ACCOUNT OF RECEIPT AND EXPENDITURE

for the Year ending 31st December 1902, as required by the 10th Vic., cap. 17, sec. 83.

1902	Receipts.	£	s	d	£	s	d	1902	Expenditure.	£	s	d	£	s	d
	To Water Rates..								By Maintenance of Works, Wages, Salaries, &c.						
	" Receipts from other sources:—								" Rates and Taxes						
									" Dividend and Interest						
	" Receipts on account of Capital ..								" Repayment of Loans						
	" Interest								" Purchase of Land, and on Account of Construction, Iron and Service Pipes						
									..... } *Auditors.*						
	.....*Chairman.*								..... }						

APPENDIX II.

THE COMPANIES CLAUSES CONSOLIDATION ACT, 1845, 8 Vict. c. 16.

Register of Shareholders.—

9. The company shall keep a book to be called the "Register of Shareholders," and in such book shall be fairly and distinctly entered, from time to time, the names of the several corporations, and the names and addresses of the several persons entitled to shares in the company, together with the number of shares to which such shareholders shall be respectively entitled, distinguishing each share by its number and the amount of the subscriptions paid on such shares, and the surnames or corporate names of the said shareholders shall be placed in alphabetical order; and such book shall be authenticated by the common seal of the company being affixed thereto; and such authentication shall take place at the first ordinary meeting, or at the next subsequent meeting of the company, and so from time to time at each ordinary meeting of the company.

Addresses of Shareholders.—

10. In addition to the said Register of Shareholders the company shall provide a book to be called the "Shareholders' Address Book," in which the secretary shall, from time to time, enter in alphabetical order the corporate names and places of business of the several shareholders of the company, being corporations, and the surnames of the several other shareholders, with their respective Christian names, places of abode, and descriptions, so far as the same shall be known to the company.

Register of Mortgages and Bonds.—

45. A Register of Mortgages and Bonds shall be kept by the secretary, and within fourteen days after the date of any such mortgage or bond an

entry or memorial, specifying the number and date of such mortgages or bond and the sums secured thereby, and the names of the parties thereto, with their proper additions, shall be made in such Register.

Register of Stock.—

63. The company shall, from time to time, cause the names of the several parties who may be interested in any such stock as aforesaid, with the amount of the interest therein possessed by them respectively, to be entered in a book to be kept for the purpose, and to be called "The Register of Holders of Consolidated Stock."

Election of Auditors —

101. Except where, by the special Act, auditors shall be directed to be appointed otherwise than by the company, the company shall, at the first ordinary meeting after the passing of the special Act, elect the prescribed number of auditors, and, if no number is prescribed, two auditors, in like manner as is provided for the election of directors; and at the first ordinary meeting of the company in each year thereafter the company shall in like manner elect an auditor to supply the place of the auditor then retiring from office, according to the provision hereinafter contained; and every auditor elected as hereinbefore provided, being neither removed nor disqualified nor having resigned, shall continue to be an auditor until another be elected in his stead.

102. Where no other qualification shall be prescribed by the special Act, every auditor shall have at least one share in the undertaking; and he shall not hold any office in the company, nor be in any other manner interested in its concerns except as a shareholder.

103. One of such auditors (to be determined in the first instance by ballot between themselves, unless they shall otherwise agree, and afterwards by seniority) shall go out of office at the first ordinary meeting in each year; but the auditor so going out shall be immediately re-eligible and after any such re-election shall, with respect to the going out of office by rotation, be deemed a new auditor.

104. If any vacancy take place among the auditors in the course of the current year, then at any general meeting of the company the vacancy may, if the company think fit, be supplied by election of the shareholders.

105. The provision of this Act respecting the failure of an ordinary meeting at which directors ought to be chosen shall apply, *mutatis mutandis*, to any ordinary meeting at which an auditor ought to be appointed.

Powers and Duties of Auditors.—

106. The directors shall deliver to such auditors the half-yearly or other periodical accounts and Balance Sheet fourteen days at the least before the ensuing ordinary meeting at which the same are required to be produced to the shareholders, as hereinafter provided.

107. It shall be the duty of such auditors to receive from the directors the half-yearly or other periodical accounts and Balance Sheet required to be presented to the shareholders, and to examine the same.

108. It shall be lawful for the auditors to employ such accountants and other persons as they may think proper, at the expense of the company, and they shall either make a special report on the said accounts or simply confirm the same; and such report or confirmation shall be read, together with the report of the directors, at the ordinary meeting.

Accounts.—

115. The directors shall cause full and true accounts to be kept of all sums of money received or expended on account of the company by the directors and all persons employed by or under them, and of the matters and things for which such sums of money shall have been received or disbursed and paid.

116. The books of the company shall be balanced at the prescribed periods, and, if no periods be prescribed, fourteen days at least before each ordinary meeting; and, forthwith, on the books being so balanced, an exact Balance Sheet shall be made up, which shall exhibit a true statement of the capital, stock, credits, and property of every description belonging to the company, and the debts due by the company at the date of making such Balance Sheet, and a distinct view of the profit or loss which shall have arisen on the transactions of the company in the course of the preceding half-year; and previously to each ordinary meeting such Balance Sheet shall be examined by the directors, or any three of their number, and shall be signed by the chairman or deputy-chairman of the directors.

118. The directors shall produce to the shareholders assembled at such ordinary meeting the said Balance Sheet, applicable to the period immediately preceding such meeting, together with the report of the auditors thereon as hereinbefore provided.

Dividends.—

120. Previously to every ordinary meeting at which a dividend is intended to be declared, the directors shall cause a scheme to be prepared, showing the profits, if any, of the company for the period current since the preceding ordinary meeting at which a dividend was declared, and apportioning the same, or so much thereof as they may consider applicable to the purposes of dividend, among the shareholders, according to the shares held by them respectively, the amount paid thereon, and the periods during which the same may have been paid, and shall exhibit such scheme at such ordinary meeting, and at such meeting a dividend may be declared according to such scheme.

121. The company shall not make any dividend whereby their capital stock will be in any degree reduced: provided always that the word "dividend" shall not be construed to apply to a return of any portion of the capital stock, with the consent of all the mortgagees and bond creditors of the company, due notice being given for that purpose at an extraordinary meeting to be convened for that object.

122. Before apportioning the profits to be divided among the shareholders, the directors may, if they think fit, set aside thereout such sum as they may think proper to meet contingencies, or for enlarging, repairing, or improving the works connected with the undertaking, or any part thereof, and may divide the balance only among the shareholders.

123. No dividend shall be paid in respect of any share, until all calls then due in respect of that and every other share held by the person to whom such dividend may be payable shall have been paid.

THE WATERWORKS CLAUSES ACT, 1847, 10 & 11 Vict. c. 17.

Profits of the Company to be Limited.—

75. The profits of the undertaking to be divided among the undertakers in any year shall not exceed the prescribed rate, or where no rate is prescribed they shall not exceed the rate of ten pounds in the hundred by the year on the paid-up capital in the undertaking, which in such case shall be deemed the prescribed rate, unless a larger dividend be at any time necessary to make up the deficiency of any previous dividend which shall have fallen short of the said yearly rate.

If Profits exceed the amount limited, excess to be invested and form a Reserved Fund.—

76. If the clear profits of the undertaking in any year amount to a larger sum than is sufficient, after making up the deficiency in the dividends of any previous year as aforesaid, to made a dividend at the prescribed rate, the excess beyond the sum necessary for such purpose shall from time to time be invested in Government or other securities, and the dividends and interest arising from such securities shall also be invested in the same or like securities, in order that the same may accumulate at compound interest until the fund so formed amounts to the prescribed sum, or if no sum be prescribed, to a sum equal to one-tenth part of the nominal capital of the undertakers, which sum shall form a Reserved Fund to answer any deficiency which may at any time happen in the amount of divisible profits, or to meet any extraordinary claim or demand which may at any time arise against the undertakers; and if such fund be at any time reduced it may thereafter be again restored to the said sum, and so from time to time as often as such reduction shall happen.

Reserved Fund not to be resorted to unless to meet an Extraordinary Claim.—

77. Provided always that no sum of money shall be taken from the said fund for the purpose of meeting any extraordinary claim, unless it be first certified, in England or Ireland, by two justices, and in Scotland by

the sheriff, that the sum so proposed to be taken is required for the purpose of meeting any extraordinary claim within the meaning of this or the special Act.

When Fund amounts to Prescribed Sum Interest to be applied to Purposes of the Undertaking.—

78. When such fund shall, by accumulation or otherwise, amount to the prescribed sum, or one-tenth part of the nominal capital, as the case may be, the interest and dividends thereon shall no longer be invested, but shall be applied to any of the general purposes of the undertaking to which the profits thereof are applicable.

If Profits are less than the prescribed rate, a sum may be taken from Reserved Fund to supply Deficiency.—

79. If in any year the profits of the undertaking divisible amongst the undertakers shall not amount to the prescribed rate, such a sum may be taken from the Reserved Fund as, with the actual divisible profits of such year, will enable the undertakers to make a dividend of the amount aforesaid, and so from time to time as often as the occasion shall require.

Annual Account to be made up by undertakers, and sent to the Clerk of the Peace in England or Ireland, or to the Sheriff Clerk in Scotland, and to be open to Inspection.—

83. And with respect to the yearly receipt and expenditure of the undertakers, be it enacted, that the undertakers shall, in each year after they have begun to supply water under this or the special Act, cause an account in abstract to be prepared of the whole receipt and expenditure of all rates or other moneys levied under the powers of this or the special Act for the year preceding, under the several distinct heads of receipt and expenditure, with a statement of the balance of such account, duly audited and certified by the chairman of the undertakers, and also by the auditors thereof, if any; and a copy of such annual account shall be sent, free of charge, to the clerk of the peace for the county in which the waterworks are situated, if the waterworks are situated in England or Ireland, and if the waterworks are situated in Scotland to the sheriff clerk of such county on or before the thirty-first day of January in each year, under a penalty of twenty pounds for each default; and the copy of such account so sent to the said clerk shall be kept by him, and shall be open to inspection by all persons, at all seasonable hours, on payment of one shilling for each inspection.

THE METROPOLIS WATER ACT, 1902,
2 Edw. 7, c. 41.

Establishment of Water Board.—

1.—(1) A board, to be called the Metropolitan Water Board, and in this Act referred to as "the Water Board," shall be established for the purpose of acquiring by purchase and of managing and carrying on the undertakings of the companies mentioned in the First Schedule to this Act (in this Act referred to as "metropolitan water companies"), and generally for the purpose of supplying water within the area described in the Second Schedule to this Act, subject to such alterations therein as may be made by or under this Act (which area is in this Act referred to as "the limits of supply").

(2) The Water Board shall be a body corporate with a common seal, having power to acquire and hold land for the purposes of this Act without licence in mortmain.

Transfer to Water Board of Undertakings of Companies.—

2.—(1) Subject to the provisions of this Act, as from the appointed day the undertaking of each of the metropolitan water companies shall be transferred to and shall vest in the Water Board, and there shall also be transferred from each company to the Water Board all liabilities with respect to any debenture stock or mortgage debt of such company, and all other debts, liabilities, and obligations of such company then existing.

(2) The Water Board shall pay to each company, as compensation for the transfer of their undertaking, such sum as may be agreed on between the Board and the company, or, in default of agreement, as may be determined by arbitration under this Act, but the sum so payable may, if the Water Board and the company so agree, be discharged wholly or partly in water stock.

(3) An agreement for the purposes of this section shall not be made except in pursuance of a resolution of an absolute majority of the whole number of the Water Board after ten clear days' notice

in writing of the meeting and of the intention to propose the resolution has been given to every member of the Board, and any such notice shall state the amount of the sum to be paid, or of the water stock to be issued, under the proposed agreement. Any such agreement shall be valid only if and so far as it is confirmed by the Court of Arbitration constituted by this Act, and that Court may confirm the agreement either with or without modifications.

Effect of Transfer.

3.—Subject to the provisions of this Act, as from the appointed day the Water Board shall hold the undertaking of each metropolitan water company and may exercise all the rights, powers, authorities, and privileges of the company, and shall (to the exclusion of the company) be subject to all the duties, obligations, and liabilities of the company, under the Acts, whether local or general, and the charters, orders, and other provisions relating to the company in like manner *mutatis mutandis* as if they were the company, and where the company are, immediately before the appointed day, supplying water otherwise than in bulk in any parish in which they are not by the Acts relating to the company authorised to supply water, those Acts and all public general Acts applying to the metropolitan water companies shall as from that date extend and apply to that parish and the works of the company comprised therein, as if the parish had been a parish in which the company were authorised to supply water:

Provided that so much of any Act as authorises or requires any such company to supply water otherwise than in bulk in any place which, in accordance with the provisions of this Act, ceases to be within the limits of supply, shall not, so long as that place continues to be without the limits of supply, apply to the Water Board.

Financial Provisions.—*Expenses of Board.*

15.—(1) There shall be established a Water Fund, and all receipts of the Water Board shall be carried to that fund, and all payments by the Board shall be made out of that fund.

(2) Any sum required to meet any deficiency in the Water Fund, whether for satisfying past or future liabilities, in any financial year, shall be apportioned amongst the City of London and the metropolitan

boroughs in the County of London and the municipal boroughs and urban districts outside London, the Councils of which are for the time being entitled to be represented on the Water Board, in proportion to the rateable value appearing in the valuation lists in force on the preceding sixth day of April of the hereditaments at that date supplied with water by the Water Board or any metropolitan water company or the council of the urban district of Tottenham or Enfield in the City and each such borough and district.

(3) The Water Board shall issue precepts for the sums apportioned to the City and the several boroughs and districts liable—

(*a*) in the case of the City of London, to the Common Council;

(*b*) in the case of a metropolitan borough, to the Council of that borough;

(*c*) in the case of a municipal borough or urban district, to the Council thereof;

and the Council shall pay to the Water Board the amount specified in the precept.

(4) The amount required by any such precept shall be paid—

(*a*) in the case of the City, out of the consolidated rate;

(*b*) in the case of a metropolitan borough, as part of the expenses incurred by the Council thereof;

(*c*) in the case of a municipal borough or urban district, out of the fund or rate out of which the expenses of the Council thereof incurred in the execution of the Public Health Acts are payable.

(5) A demand note for any rate levied for defraying any expenses of the Water Board, together with other expenses, shall state as a separate item the amount to be paid for defraying the expenses of that Board.

(6) The Water Board shall not, until Parliament otherwise determine, reduce the rates charged for the supply of water below those in force during the quarter ending the twenty-fourth day of June one thousand nine hundred and two, unless the Board are satisfied that such a reduction would not cause a deficiency in the Water Fund;

but the Water Board shall, within three years after the appointed day, introduce into Parliament a Bill providing for uniform scales of charges applicable throughout the limits of supply.

(7) Within three years after the appointed day the Water Board may prepare and publish in the *London Gazette* a scheme enabling their charges for the supply of water to be collected together with any local rate.

Any local or rating authority within the limits of supply may transmit to the Local Government Board their objections to any such scheme within forty days after the scheme is published in the *London Gazette*.

Powers of Borrowing.

16.—(1) The Water Board may borrow money for the purpose of—

(*a*) paying any money (other than money payable by way of interest on purchase-money) payable under this Act by the Water Board to a metropolitan water company; and

(*b*) paying any money payable under this Act by the Water Board to the Council of the urban district of Tottenham or Enfield; and

(*c*) purchasing, redeeming, or paying off any debenture stock or mortgage debt; and

(*d*) executing any work authorised by the Acts relating to any of the metropolitan water companies, so that the amount does not exceed the amounts which were immediately before the appointed day under those Acts authorised to be raised for that purpose, but have not been raised before that date; and

(*e*) paying any compensation payable under this Act (otherwise than by way of annuity);

and, with the consent of the Local Government Board, for the purpose of any payment by the Water Board or of any permanent work or other thing which the Water Board are authorised to execute or do, and which or the cost of which ought, in the opinion of the Local Government Board, to be spread over a term of years.

(2) All money borrowed under this section shall be raised by means of the issue of water stock under this Act, unless the Local Government Board consent to some other mode of raising the money, and, where the Local Government Board so consent, any money raised and the interest thereon shall be charged on the Water Fund or on such property or revenues of the Water Board, and in such manner as the Local Government Board may sanction.

(3) Any money borrowed under this Act, if borrowed for the purpose of making any payment to a metropolitan water company, or to the Council of the urban district of Tottenham or Enfield, or of redeeming, purchasing, or paying off any debenture stock or mortgage debt, shall be repaid within the period of one hundred years from the thirty-first day of March one thousand nine hundred and three, and, if borrowed for any other purpose, shall be repaid within such period not exceeding sixty years from the date of the borrowing as the Water Board, with the consent of the Local Government Board, may determine.

(4) For the purpose of paying off a loan raised under this Act, the Water Board shall have the like powers of reborrowing as a county council have under Section 69 of the Local Government Act, 1888, and the provisions of that section so far as they relate to reborrowing shall apply as if they were herein re-enacted and in terms made applicable to the Water Board and to the security on which that board are by or under this Act authorised to borrow.

(5) So much of any local Act as relates to the method of borrowing money by a metropolitan water company shall as from the appointed day be repealed.

Issue of Water Stock.

17.—(1) For the purpose of enabling the Water Board to raise money which they are authorised to borrow under this Act, and to issue any water stock which, under the provisions of this Act, is to be issued to any metropolitan water company or the holder of any debenture stock or mortgage debt, the Water Board may create a sufficient amount of stock, to be called Metropolitan Water Stock, and in this Act referred to as water stock, bearing interest at such a rate not exceeding three pounds per centum per annum, as the Water Board, with the consent of the Local Government Board, and after consultation with the Governor of the Bank of England, may resolve.

(2) Water stock and the interest thereon shall be charged on the Water Fund and on all the revenues of the Water Board.

(3) Subject to the provisions of this Act, the provisions of Section 52 of the Public Health Acts Amendment Act, 1890, which relates to the issue of stock by local authorities, shall apply to water stock as if it were stock created under, and the Water Board were an authority mentioned in, that section, and the regulations in respect of water stock issued to the holders of irredeemable debenture stock shall be uniform with the regulations in respect of other water stock except as to the period of redemption and the provisions relating thereto.

(4) Water stock shall be included amongst the securities in which a trustee may invest under the powers of the Trustee Act, 1893.

Provisions as to Discharge of Loans, &c.

18.—(1) The Water Board shall, in accordance with regulations made by the Local Government Board, by the creation of one or more sinking or redemption funds or otherwise, make provision for—

(*a*) the discharge within a period of one hundred years from the thirty-first day of March one thousand nine hundred and three of the amount of any water stock issued by the Board in consideration for the undertaking of any metropolitan water company or in substitution or in consideration for any debenture stock or mortgage debts; and

(*b*) the discharge within that period of all debenture stock and mortgage debts which under this Act are to be discharged within that period; and

(*c*) the discharge within the periods within which they are under this Act to be discharged of any sums borrowed by the Water Board under this Act:

Provided that during the first twenty years of the said period of one hundred years the Water Board shall not be required to make any payments towards the discharge of water stock, debenture stock, mortgage debts, or loans, for the discharge of which the said period of one hundred years is fixed by this Act, other than the payment in respect of each year towards the discharge of such water stock of the

amount (if any) by which the receipts on Revenue Account exceed the expenditure on that account of the Water Board in that year, after deducting such sum as may be reasonably necessary for meeting current expenses. The sums so to be paid shall be paid as soon as may be after the amount thereof is ascertained, and the certificate of the auditor of the accounts of the Water Board, subject to such variations as the Local Government Board may allow, shall be conclusive as to the amount to be paid.

(2) The Local Government Board may make regulations under this section, and the regulations so made—

(*a*) if they relate to the discharge of water stock, shall be made under Section 52 of the Public Health Acts Amendment Act, 1890, as applied by this Act; and

(*b*) if they relate to the discharge of any debenture stock, mortgage debts, or loans, may apply, with or without modifications, any enactments of the Local Loans Act, 1875, and the Acts amending that Act, and may contain such other provisions as appear to the Local Government Board necessary or proper for the purpose of the regulations, and shall have effect as if they were enacted in this Act.

(3) For the purpose of this section, the expression "discharge" means—

(*a*) with respect to water stock and debenture stock, the redemption or purchase thereof; and

(*b*) with respect to mortgage debts and loans, the payment off or repayment thereof.

Accounts and Audit.

19.—The accounts of the Water Board, and any committee appointed by them, and of their officers, shall be made up and audited in like manner, and subject to the same provisions, as the accounts of county councils, except that a water consumer shall have the same right of being present at the audit, and of making objections and appealing, as a ratepayer has, and that the stamp duty charged on the Water Board for the purposes of the District Auditors Act, 1879, shall be such as the Treasury, after consultation with the

Local Government Board, and having regard to the cost of the audit, may determine, and the enactments relating to the accounts of county councils and the audit thereof, and to all matters incidental thereto and consequential thereon, including the penal provisions, shall apply accordingly.

Provisions as to Payments by the Water Board.

20.—(1) At the beginning of every financial year the Water Board shall cause to be submitted to them an estimate of the receipts and expenditure of such Board during that financial year, whether on account of property, contributions, rates, loans, or otherwise.

(2) All payments to and out of the Water Fund shall be made to and by the Treasurer of the Water Board, and all payments out of the fund shall be made in pursuance of an order of the Water Board signed by three members of the Finance Committee present at the meeting of the Board and countersigned by the clerk of the Board, and the same order may include several payments.

Moreover, all cheques for the payment of money issued in pursuance of such order shall be countersigned by the clerk of the Board, or by a deputy approved by the Board.

(3) The Water Board shall from time to time appoint a Finance Committee for regulating and controlling their finance, and an order for the payment of a sum out of the Water Fund, whether on account of capital or income, shall not be made by the Water Board except in pursuance of a resolution of the Board passed on the recommendation of the Finance Committee, and any costs, debt, or liability exceeding fifty pounds shall not be incurred except upon a resolution of the Board passed on an estimate submitted by the Finance Committee.

(4) The notice of the meeting at which any resolution for the payment of a sum out of the Water Fund (otherwise than for ordinary periodical payments), or any resolution for incurring any costs, debt, or liability exceeding fifty pounds, will be proposed, shall state the amount of the said sum, costs, debt, or liability, and the purposes for which they are to be paid or incurred.

Power of certain Local Authorities to Borrow.

21.—(1) The payment of any money payable by a local authority to the Water Board in respect of any waterworks and plant transferred to the authority by or under this Act or in respect of the right to supply water within any part of the area of the authority shall for purposes of borrowing be deemed to be expenses incurred by the authority in the execution of the Public Health Acts.

(2) The amount of money to be borrowed shall not be restricted by the limitation on borrowing contained in Sub-sections (2) and (3) of Section 234 of the Public Health Act, 1875, and in calculating the amount which the local authority may borrow under the last-mentioned Act any money borrowed by the authority for the purposes of this Act shall not be reckoned.

Application of Capital Receipts.

22.—Any money received by the Water Board from the Chamberlain of the City of London under this Act, or in respect of any waterworks and plant transferred from the Board by or under this Act, or as the proceeds of the sale of any land under this Act, and any other capital receipts of the Board, not applicable to any other purpose, shall be applied in such manner as the Local Government Board sanction towards any purpose for which money may be borrowed under this Act, or towards the discharge of any loan, or otherwise for any purpose for which capital money may be applied by the Water Board.

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